EXHIBIT 155

END-STAGE RENAL DISEASE (ESRD) DENIAL NOTICE

| (Date) |
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| Facility Name Address City, State, ZIP Code |
| Dear: |
| We have carefully considered your request for approval as a supplier of renal services in the Medicare program under the (ESRD) regulations, and have determined that your facility is NOT eligible for reimbursement under Section 1881 of the Social Security Act. |
| In order to qualify for reimbursement under Medicare, suppliers of ESRD services must be in compliance with the Conditions for Coverage. On the basis of the deficiencies listed on the enclosed sheet, you do not qualify for participation as an (RTC) (RDC) (RDF) (SPRDF). |
| (Include the following paragraph when appropriate.) |
| Although your facility does not meet the definition of (renal transplantation center) (renal dialysis center) (renal dialysis facility) for which you have sought program approval, you may wish to reapply for approval in a different category. If so, please contact (name, address of State agency). If you reapply within 60 days from the date of this letter, a resurvey of your facility may not be necessary. |
| In addition, you may, of course, take steps to correct the deficiencies and reapply to establish your eligibility. The State agency is available to provide any consultation or assistance you may need to accomplish this. |
| If you believe that this determination is not correct, you may request that the decision be reconsidered. The request must be submitted in writing to this office within 60 days of the date of this notice. You may submit with the reconsideration request any additional information that you feel may have a bearing on the determination. |
| Sincerely yours, |
| Accepted Designal Administrator |
| Associate Regional Administrator (or its equivalent) |

Enclosure